

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DISTRICT**

IN RE:) CASE NO. 08-11888
ERIC M. MCCRANN) JUDGE PAT E. MORGENSTERN
AMY N. MCCRANN) CLARREN
 Debtors.) <u>NOTICE SUBSTITUTION</u> <u>OF COUNSEL FOR</u> <u>STATE OF OHIO, DEPARTMENT</u> <u>OF TAXATION</u>)

PLEASE TAKE NOTICE THAT Sean F. Berney of Douglass & Associates Co., L.P.A. now represents State of Ohio, Department of Taxation, with respect to this matter. The undersigned attorney enters his appearance and requests copies of all notices served in this case. All such notices should be addressed as follows:

**Sean F. Berney
Douglass & Associates Co., L.P.A.
4725 Grayton Road
Cleveland, OH 44135**

PLEASE TAKE FURTHER NOTICE that the undersigned requests not only the notices referred to above, but also, without limitation, notices of any application, complaint, demand, hearing, motion, petition or request, whether formal or informal, written or oral, and whether transmitted or conveyed by mail, delivery, telephone, telegraph, telex or otherwise filed with regard to this case.

/s/Sean F. Berney
Sean F. Berney (0058608)
DOUGLASS & ASSOCIATES CO., L.P.A.
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 Cleveland, OH 44135
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 Email: s.berney@douglasslaw.com
*Attorney for State of Ohio,
Department of Taxation*

CERTIFICATE OF SERVICE

A copy of the foregoing Notice of Substitution of Counsel was mailed by regular U.S. mail, postage prepaid, on this 25th day of September, 2009, to:

Eric M. McCrann
34093 Gina Drive
North Ridgeville, Ohio 44039

Amy N. McCrann
34093 Gina Drive
North Ridgeville, Ohio 44039

The following parties and all other registered through ECF to receive notice in this case will be served electronically via ECF:

William J. Balena
Attorney for Debtors

Waldemar J. Wojcik
Chapter 7 Trustee

Office of the U.S. Trustee

/s/Sean F. Berney
Sean F. Berney (0058608)
*Attorney for State of Ohio,
Department of Taxation*